



CERTIFICATE
To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
City of Manhattan

2021

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

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Computation to Determine State Library Grant		7			
Fund K.S.A.					
General	12-101a	8	37,060,064	3,946,331	6.631
Debt Service	10-113		26,258,500	3,038,538	5.106
Library	12-122b		2,798,500	2,597,000	4.357
106 Employee Benefits	12-16,102		5,846,500	2,231,000	3.748
107 Fire Equipment Reserve	12-110b		513,183	462,968	.778
108 KPR F	74-4967		1,155,000	597,000	.852
109 General Improvement	79-1950a		137,167		
110 Industrial Promotion	12-1617h		217,578		
112 Library Employee Benefit	12-122b		701,350	655,350	1.101
113 Park Development	79-1950a		48,440		
124 Riley County Police Department	19-4443		17,566,982	16,223,949	27.261
Special Highway			1,381,660		
102 City University			852,934		
103 Appleville BID			71,500		
104 Downtown BID			89,594		
105 Economic Development			11,275,951		
114 Recreation & Trails			10,800,000		
115 Sales Tax			5,870,000		
116 Special Alcohol			471,300		
117 Special Park & Recreation			883,130		
119 Special Sunset Zoo			479,000		
121 Tourism & Convention			2,192,682		
127 Downtown Redevelopment TIF			2,882,823		
129 Special Street Maintenance			2,511,306		
130 Risk Management Reserve			103,609		
134 Equipment Reserve			96,715		
501 Water			19,740,673		
521 Wastewater			13,216,905		
531 Stormwater			6,510,807		
Totals			166,641,183	29,658,136	49.835
Budget Summary		1			
Neighborhood Revitalization Rebate			Tax Lid Limit (from Computation Tab)		30,242,803
Assessed Valuation:	County Clerk's Use Only		Does the City need to hold an election?		NO
Riley County	538,905,304				
Pettawatomie County	516,228,480				
0					
Total Assessed Valuation	595,134,884				
Assessed by:	Nov 1, 2020 Total Assessed Valuation				
Address:			 John Reddi, Mayor  Brenda K. Wolf, City Clerk		
Email:					
Attest:					
County Clerk			Governing Body		
CPA Summary					



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City of Manhattan

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and

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			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2021		Page No. 2			
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	32,060,064	3,946,331	
Debt Service	10-113	8d	26,258,500	3,038,538	
Library	12-1220	8d	2,798,500	2,593,000	
106 Employee Benefit	12-16,102	9	5,846,500	2,231,000	
107 Fire Equipment Reserve	12-110b	9	513,183	462,968	
108 KP& F	74-4967	10	1,155,000	507,000	
109 General Improvement	79-1950a	10	137,167		
110 Industrial Promotion	12-1617h	11	217,578		
112 Library Employee Benefit	12-1220	11	701,350	655,350	
113 Park Development	79-1950a	12	48,440		
124 Riley County Police Department	19-4443	12	17,566,982	16,223,949	
Special Highway		13	1,381,660		
102 City University		13	852,924		
103 Aggieville BID		14	72,500		
104 Downtown BID		14	89,594		
105 Economic Development		15	11,275,951		
114 Recreation & Trails		15	10,800,000		
115 Sales Tax		16	5,870,000		
116 Special Alcohol		16	471,300		
117 Special Park & Recreation		17	883,520		
119 Special Sunset Zoo		17	479,000		
121 Tourism & Convention		18	2,100,682		
127 Downtown Redevelopment TIF		18	2,880,822		
129 Special Street Maintenance		19	2,511,306		
130 Risk Management Reserve		19	103,609		
134 Equipment Reserve		20	96,715		
		20			
501 Water		21	19,740,623		
521 Wastewater		22	13,216,905		
531 Stormwater		23	6,510,807		
Totals		xxxxxx	166,641,182	29,658,136	
Budget Summary		24			
Neighborhood Revitalization Rebate			Tax Lid Limit (from Computation Ta	30,242,803	

Assessed Valuation:	County Clerk's Use Only	Does the City need to hold an election	NO
Riley County			
Pottawatomie County			
0			
0			
Total Assessed Valuation	0		
Assisted by:	Nov 1, 2020 Total Assessed Valuation		
Address:			
Email:			
Attest: _____, 2020			
County Clerk		Governing Body	
CPA Summary			

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 29,143,630
2. Library levy in 2020 budget	- \$ 3,248,350
Other tax entity levy in 2020 budget	- \$ 16,005,113
3. Net tax levy	\$ 9,890,167

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	7,712,180	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	4,388,302	
5b. Personal property 2019	-	4,696,671	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	6,935,590	
8. Expiration of property tax abatements	+	157,765	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		14,805,535	
11. Total estimated valuation July 1, 2020		595,542,517	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)		0.0255	
13. Percentage adjustment increase (12 times 3)	+	\$ 252,144	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 178,023	
16. Total Percentage Adjustments		\$ 430,167	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	3,038,538
Property tax revenues for debt service in 2020 budget:	-	2,742,868
Increased property tax revenues spent on debt service		295,670

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)				+	<u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget:				-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments					<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)				+	<u>0</u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:				+	<u>154,500</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:				+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:				+	<u>0</u>
23. Law enforcement expenses - 2021 budget:			+		<u>17,566,982</u>
Law enforcement expenses - 2020 budget:			-		<u>17,681,392</u>
CPI adjustment	1.80%				<u>318,265</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>0</u>
24. Fire protection expenses - 2021 budget:			+		<u>8,094,598</u>
Fire protection expenses - 2020 budget:			-		<u>7,991,883</u>
CPI adjustment	1.80%				<u>143,854</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>0</u>
25. Emergency medical expenses - 2021 budget:			+		<u>0</u>
Emergency medical expenses - 2020 budget:			-		<u>0</u>
CPI adjustment	1.80%				<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>0</u>
26. Total Revenue Adjustments					<u>450,170</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library Levy - 2021 budget:				+	<u>3,248,350</u>
Other tax entity levy - 2021 budget:				+	<u>16,223,949</u>
Other tax entity levy - 2021 budget:				+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision				+	<u>19,472,299</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)				+	<u>0</u>
30. Total Computed Tax Levy					<u>30,242,803</u>

Other Tax Levy Limitation Tests**Property Decline Test**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	178,023
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2021 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>178,023</u>

Exemption from Election Requirment Yes

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,946,331	294,247	1,666	345	8,795	964
Debt Service	2,742,868	204,515	1,158	239	6,114	669
Library	2,593,000	193,341	1,094	226	5,780	633
106 Employee Benefit	2,231,000	166,349	942	195	4,973	544
107 Fire Equipment Re	462,968	34,520	195	40	1,032	113
108 KP& F	507,000	37,803	214	44	1,130	124
109 General Improvem						
110 Industrial Promoti						
112 Library Employee	655,350	48,865	277	57	1,461	160
113 Park Development						
124 Riley County Polic	16,005,113	1,193,381	6,755	1,396	35,675	3,906
TOTAL	29,143,630	2,173,021	12,301	2,542	64,960	7,113

County Treas Motor Vehicle Estimate 2,173,021

County Treas Recreational Vehicle Estimate 12,301

County Treas 16/20M Vehicle Estimate 2,542

County Treas Commercial Vehicle Tax Estimate 64,960

County Treas Watercraft Tax Estimate 7,113

Motor Vehicle Factor 0.07456

Recreational Vehicle Factor 0.00042

16/20M Vehicle Factor 0.00009

Commercial Vehicle Factor 0.00223

Watercraft Factor 0.00024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General Fund (Outside Svc)	City/University	145,668	135,000	135,000	Ord. No. 7369
City/University	Capital Project	715,356	800,000	850,000	K.S.A. 12-1, 118
Economic Development	General Fund	100,000	200,000	697,085	Ord. No. 7369
Economic Development	Bond & Interest	709,475	1,269,121	1,676,333	Ord. No. 7369
Economic Development	Capital Project	275,994	75,469	0	K.S.A. 12-1, 118
Sales Tax	Employee Benefit	3,405,000	3,425,000	3,425,000	Ord. No. 3965
Sales Tax	KP&F	180,000	180,000	180,000	Ord. No. 3965
Sales Tax	General Improvement	48,600	65,000	65,000	Ord. No. 3965
Sales Tax	General Fund	2,221,400	2,200,000	2,200,000	Ord. No. 3965
Library Fund	Bond & Interest	132,250	133,000	133,500	Ord. No. 7369
Special Park & Rec	General Fund	260,000	260,000	260,000	K.S.A. 12-1, 118
Special Park & Rec	Capital Project	56,525	107,700	283,318	K.S.A. 12-1, 118
Special Street & Highway	Bond & Interest	41,050	70,950	191,148	K.S.A. 12-1, 118
Special Street & Highway	Capital Project	275,077	299,406	90,000	K.S.A. 12-1, 118
Special Sunset Zoo	Bond & Interest	22,400	22,100	26,500	Ord. No. 4558
Special Sunset Zoo	Non-budget Sp Rev.	4,000	4,000	4,000	Ord. No. 4558
Tourism & Convention	Bond & Interest	321,534	318,084	315,834	Charter Ord. No. 46
Tourism & Convention	Capital Project	0	90,000	130,000	Charter Ord. No. 46
Special Street Maintenance	Capital Project	178,178	200,000	0	K.S.A. 12-1, 118
Water	Non-budget Sp Rev.	0	37,819	37,819	K.S.A. 12-825d
Wastewater	Non-budget Sp Rev.	0	58,896	58,896	K.S.A. 12-825d
Water	Capital Project	568,564	1,408,144	1,106,950	K.S.A. 12-825d
Water	General Fund	1,420,768	1,675,000	2,140,949	K.S.A. 12-825d
Water	Bond & Interest	527,290	771,183	1,121,694	K.S.A. 12-825d
Water	Stormwater	6,350	6,350	6,350	K.S.A. 12-825d
Water	Trust & Agency (non-budgeted)	62,000	62,000	62,000	K.S.A. 12-825d
Wastewater	General Fund	1,583,753	1,675,000	1,764,023	K.S.A. 12-825d
Wastewater	Bond & Interest	644,993	589,822	393,953	K.S.A. 12-825d
Wastewater	Capital Project	385,745	725,543	547,394	K.S.A. 12-825d
Wastewater	Trust & Agency (non-budgeted)	62,000	62,000	62,000	K.S.A. 12-825d
Stormwater	General Fund	232,414	0	176,737	K.S.A. 12-825d
Stormwater	Bond & Interest	727,898	866,338	1,016,850	K.S.A. 12-825d
Stormwater	Capital Project	408,993	1,157,772	886,703	K.S.A. 12-825d
Recreation & Trails	Capital Project	110	7,700,000	10,800,000	K.S.A. 12-1, 118
	Totals	15,723,385	26,650,697	30,845,036	
	Adjustments*				
	Adjusted Totals	15,723,385	26,650,697	30,845,036	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

2021

City of Manhattan

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation											
G.O. Series 213	12/01/2000	11/01/2020	5.0% to 5.45%	340,000	25,000	51-11/1	11/1	1,363	25,000	0	0
G.O. Series 2009D Refunding	12/01/2009	11/01/2021	2.375% to 3.375%	8,200,000	1,625,000	5-1-11/1	11/1	6,563	1,625,000	0	0
G.O. Series 2010A	06/01/2010	11/01/2030	2.0% to 4.0%	6,700,000	2,405,000	5-1-11/1	11/1	84,086	335,000	67,956	160,000
G.O. Series 2011A	12/01/2011	11/01/2031	2.0% to 3.75%	10,535,000	3,210,000	5-1-11/1	11/1	95,625	975,000	71,250	990,000
G.O. Series 2011B Refunding	12/01/2011	11/01/2031	2.0% to 3.0%	2,700,000	970,000	5-1-11/1	11/1	27,825	255,000	21,450	275,000
G.O. Series 2012A	06/01/2012	11/01/2032	1.5% to 3.75%	1,465,000	955,000	5-1-11/1	11/1	27,270	75,000	25,770	75,000
G.O. Series 2012B	12/01/2012	11/01/2032	1.5% to 3.75%	12,885,000	5,700,000	5-1-11/1	11/1	151,150	1,050,000	119,850	1,080,000
G.O. Series 2012C Refunding	12/01/2012	11/01/2032	2.0% to 4.0%	4,295,000	3,470,000	5-1-11/1	11/1	109,100	500,000	89,100	515,000
G.O. Series 2013A	12/01/2013	11/01/2033	3.0% to 4.0%	6,400,000	3,135,000	5-1-11/1	11/1	116,925	620,000	92,125	640,000
G.O. Series 2014A	06/02/2014	11/01/2034	2.0% to 5.0%	12,310,000	9,255,000	5-1-11/1	11/1	321,506	680,000	294,306	715,000
G.O. Series 2014B	06/02/2014	11/01/2034	3.0% to 4.25%	9,685,000	7,815,000	5-1-11/1	11/1	290,919	410,000	278,619	420,000
G.O. Series 2014C	12/08/2014	11/01/2034	3.0% to 3.375%	3,940,000	3,005,000	5-1-11/1	11/1	91,288	190,000	87,488	190,000
G.O. Series 2015A Refunding & Improvements	12/07/2015	11/01/2035	2.0% to 5.0%	5,475,000	2,740,000	5-1-11/1	11/1	90,080	260,000	84,880	265,000
G.O. Series 2015B Refunding	12/07/2015	11/01/2037	2.0% to 5.0%	4,805,000	4,140,000	5-1-11/1	11/1	174,000	450,000	156,900	470,000
G.O. Series 2016A Refunding & Improvements	06/06/2016	11/01/2036	2.0% to 5.0%	18,090,000	17,515,000	5-1-11/1	11/1	650,081	1,170,000	591,581	1,510,000
G.O. Series 2016B	12/05/2016	11/01/2036	2.0% to 3.5%	2,065,000	1,630,000	5-1-11/1	11/1	45,824	145,000	42,924	150,000
G.O. Series 2017A	06/04/2017	11/01/2037	2.0% to 3.25%	1,235,000	1,135,000	5-1-11/1	11/1	32,313	50,000	31,313	50,000
G.O. Series 2017B Subject to AMT	06/05/2017	11/01/2037	3.0% to 3.5%	3,075,000	2,845,000	5-1-11/1	11/1	90,750	120,000	87,150	125,000
G.O. Series 2017C Taxable	06/05/2017	11/01/2036	3.0% to 4.1%	1,075,000	1,035,000	5-1-11/1	11/1	38,330	20,000	37,990	25,000
G.O. Series 2017D Refunding and Improvements	12/15/2017	11/01/2037	3.0% to 5.0%	9,230,000	6,280,000	5-1-11/1	11/1	295,000	1,545,000	217,750	490,000
G.O. Series 2018A	06/04/2018	11/01/2038	3.0% to 5.0%	17,630,000	16,770,000	5-1-11/1	11/1	728,368	910,000	682,868	945,000
G.O. Series 2019A Refunding & Improvements	06/04/2019	11/01/2039	3.0% to 5.0%	11,780,000	11,780,000	5-1-11/1	11/1	518,669	815,000	477,919	570,000
G.O. Series 2019B	06/04/2019	11/01/2034	2.37% to 5.0%	3,720,000	3,720,000	5-1-11/1	11/1	98,828	210,000	93,998	210,000
Total G.O. Bonds					111,470,000			4,096,949	12,635,000	3,652,994	9,870,000
Revenue Bonds											
Transportation Development District Sales Tax Revenue Bonds (Series 2010)	12/01/2010	12/01/2020	2.00% to 5.40%	5,610,000	4,455,000	6-1-12-1	12-1	213,925	200,000	206,425	215,000
Senior Lien TB Special Obligation Revenue Bonds (Series 2009A)	12/01/2009	12/01/2026	3.00% to 5.00%	21,320,000	13,615,000	6-1-12-1	12-1	619,917	2,860,000	517,750	1,520,000
Subordinate Lien TB Special Obligation Revenue Bonds (Series 2009B)	12/01/2009	12/01/2027	7.50	4,160,000	4,130,000	6-1-12-1	12-1	399,750	0	399,750	0
Taxable Sales Tax Special Obligation Revenue Bonds (STAR Bonds Series 2009-2)	12/01/2009	12/01/2026	2.876% to 6.515%	33,145,000	10,905,000	6-1-12-1	12-1	678,203	3,055,000	511,428	1,150,000
Total Revenue Bonds					33,105,000			1,822,494	6,115,000	1,565,353	2,205,000
Other											
2016-03	09-15-2016	06-15-2020	1.25	10,185,000	9,165,000	06-15-12-15	6-15	57,281	9,165,000	0	0
2016-04	12-15-2016	06-15-2020	2.00	5,415,000	5,415,000	06-15-12-15	6-15	54,150	5,415,000	0	0
2017-01	03-15-2017	12-15-2020	2.00	3,045,000	2,295,000	06-15-12-15	6-15	22,950	2,295,000	0	0
2017-02	06-15-2017	06-15-2021	1.75	1,135,000	565,000	06-15-12-15	6-15	8,447	285,000	2,450	290,000
2017-03	09-15-2017	06-15-2021	1.25-1.50	1,920,000	2,280,000	06-15-12-15	6-15	16,215	2,280,000	0	0
2017-04	12-15-2017	06-15-2021	1.45	2,495,000	2,495,000	06-15-12-15	6-15	36,178	0	18,089	2,495,000
2018-01	03-15-2018	06-15-2020	1.7-1.75	3,390,000	3,390,000	06-15-12-15	6-15	58,615	80,000	28,563	3,310,000
2018-02	06-15-2018	06-15-2022	2.13	1,145,000	1,145,000	06-15-12-15	6-15	24,331	0	24,331	0
2019-01	06-15-2019	06-15-2023	1.75-1.875	7,895,000	7,895,000	06-15-12-15	6-15	146,973	95,000	144,816	95,000
2019-02	09-13-2019	06-15-2022	1.20	1,380,000	1,380,000	06-15-12-15	6-15	22,600	130,000	18,776	130,000
2019-03	12-13-2019	06-15-2022	1.50	5,915,000	5,915,000	06-15-12-15	6-15	89,324	50,000	88,562	50,000
Total Other					41,940,000			837,134	19,795,000	325,986	6,360,000
Interoperation Revolving Fund Loan	07-19-2008	08/01/2025	3.72	4,607,872	1,647,270	2-1-8-1	2-1-8-1	57,538	298,208	46,465	303,301
Kansas Water Pollution Control Revolving Loan (1583-01)	06/25/2001	09/01/2025	3.14	8,666,236	1,083,672	3-1-9-1	3-1-9-1	48,631	543,832	31,421	561,042
Kansas Water Pollution Control Revolving Loan (1746-01)	10-19-2009	09/01/2031	2.72	39,506,000	23,440,279	3-1-9-1	3-1-9-1	636,253	1,676,339	580,347	1,722,245
Kansas Water Pollution Control Revolving Loan (1786-01)	01-18-2010	09/01/2031	2.55	1,537,000	924,249	3-1-9-1	3-1-9-1	23,146	66,746	21,433	68,459
Kansas Water Pollution Control Revolving Loan (2064-01)	07-15-2019	09/01/2039	2.38	3,750,000	3,350,000	3-1-9-1	3-1-9-1	78,946	132,446	75,773	135,719
Kansas Public Water Supply Loan (246-2)	11-15-2007	08/01/2031	3.63	17,075,864	12,599,743	2-1-8-1	2-1-8-1	452,304	816,676	452,390	846,594
Kansas Public Water Supply Loan (2720)	09-12-2011	08/01/2031	2.62	506,899	283,171	2-1-8-1	2-1-8-1	7,309	16,994	6,861	17,432
Kansas Public Water Supply Loan (2743)	12-21-2011	02/01/2025	2.43	2,480,865	842,107	2-1-8-1	2-1-8-1	19,588	144,909	16,046	148,451
Kansas Public Water Supply Loan (2895)	03-22-2016	02/01/2038	2.13	7,326,270	6,877,914	2-1-8-1	2-1-8-1	91,283	187,165	87,277	191,173
Total Other					51,608,424			1,404,920	3,303,405	1,287,913	4,000,413
Total Indebtedness					197,823,424			7,851,497	42,438,405	6,832,245	23,115,413

City of Manhattan

2021

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item(s) Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
Lease Purchase - Facilities Const	04/20/11	07/05/21	3.36	930,000	213,074	111,028	111,028
Lease Purchase - Narrowbandin	11/16/12	01/15/21	2.38	303,804	71,758	37,165	37,165
Lease Purchase - Pumper Truck	01/15/15	01/15/22	2.13	529,802	236,658	82,270	82,270
Lease Purchase - Quaint Pumper	01/29/16	01/15/26	2.35	950,000	687,447	107,757	107,757
Lease Purchase - Street Sweeper	05/17/16	01/15/20	1.95	90,228	23,065	23,519	0
Lease Purchase - Sign/Stencil T	06/17/16	01/15/20	1.88	71,539	18,248	18,591	0
Lease Purchase - Rubber Tire L	08/01/16	01/15/21	1.95	92,118	37,526	19,311	19,311
Lease Purchase - Dump Truck	08/26/16	01/15/21	1.83	84,579	34,376	17,665	17,665
Lease Purchase - Mower	01/27/17	01/15/21	2.07	138,176	70,471	36,347	36,347
Lease Purchase - Paint Machine	05/19/17	01/15/21	1.95	30,892	14,820	7,696	7,696
Lease Purchase - Street Sweeper	08/04/17	01/15/21	1.95	153,263	77,371	39,801	39,801
Lease Purchase - Dump Truck	03/02/18	01/15/22	2.65	126,693	96,162	33,768	33,768
Lease Purchase - Brush Truck	05/15/18	01/15/22	3.25	88,897	67,017	23,806	23,806
Lease Purchase - (2) Ford F-350	07/26/18	01/15/22	3.22	70,222	52,610	18,678	18,678
Lease Purchase - Backhoe	12/21/18	01/15/23	3.30	85,300	67,268	18,227	18,227
Lease Purchase - Peace Memori	08/10/18	01/15/24	3.35	460,000	382,312	84,316	84,316
Lease Purchase - Phone System	06/28/18	08/01/22	0.00	519,543	415,635	103,909	103,909
Lease Purchase - Fire Truck	01/23/19	01/15/28	3.12	953,091	953,091	123,064	123,064
Lease Purchase - Cameras	01/18/19	01/15/23	3.30	39,200	39,200	10,619	10,619
Lease Purchase - Biosolids Trac	06/18/19	01/15/23	2.65	190,420	190,420	50,243	50,243
Lease Purchase - Street Sweeper	06/25/19	01/15/23	3.05	165,075	165,075	43,301	43,301
Lease Purchase - Mower with C	07/19/19	01/15/23	2.58	32,385	32,385	8,517	8,517
Lease Purchase - Storm Warnin	08/16/19	01/15/23	2.85	45,484	45,484	11,995	11,995
Lease Purchase - Compact Exca	09/17/19	01/15/24	2.52	26,150	26,150	5,540	5,540
Lease Purchase - Skid Steer	09/17/19	01/15/22	2.67	18,743	18,743	6,470	6,470
Lease Purchase - Forestry Aerial	10/15/19	01/15/24	2.25	126,784	126,784	26,645	26,645
Lease Purchase - Peace Memori	11/22/19	01/15/26	2.59	205,774	205,774	0	32,613
Lease Purchase - 2019 Ford F-3	01/15/20	01/15/24	2.48	65,900	65,900	0	17,514
Lease Purchase - Airfield Lighti	02/18/20	01/15/25	2.68	28,013	28,013	0	6,041
Lease Purchase - Equipment Re	02/18/20	11/15/27	1.98	237,934	237,934	0	36,638
Lease Purchase - Fire Radios	02/18/20	01/15/27	2.01	462,773	462,773	0	71,291
Lease Purchase - Airport Deice	03/17/20	01/15/25	2.07	42,854	42,854	0	9,069
Lease Purchase - Equipment Re	04/07/20	01/15/25	2.07	474,947	474,947	0	100,372
Lease Purchase - Equipment Re	04/07/20	01/15/27	2.19	127,058	127,058	0	19,652
Lease Purchase - Chopper Truck	05/19/20	01/15/27	2.17	55,461	55,461	0	8,710
Totals					5,863,824	1,070,245	1,330,036

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Manhattan

Riley County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$2,593,000	\$2,593,000
Delinquent Tax	\$184,996	\$4,426
Motor Vehicle Tax	\$0	\$193,341
Recreational Vehicle Tax	\$0	\$1,094
16/20M Vehicle Tax	\$0	\$226
LAVTR	\$0	\$0
TOTAL TAXES	\$2,777,996	\$2,792,087
Difference in Total Taxes:	\$14,091	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate	4.431	4.354
Difference in Levy Rate:	(0.077)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

**Adopted Budget
General**

Page No. 8

City of Manhattan

2021

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Government			
Salaries	812,789	870,500	840,425
Contractual	48,035	69,950	61,600
Commodities	18,788	14,950	14,800
Capital Outlay	0	0	0
Total	879,612	955,400	916,825
Finance, Information Technology, Customer Service			
Salaries	1,055,728	1,138,260	1,405,860
Contractual	70,229	127,400	137,175
Commodities	13,911	30,260	37,650
Capital Outlay	26,124	53,000	30,000
Total	1,165,992	1,348,920	1,610,685
Airport			
Salaries	791,800	818,350	824,120
Contractual	468,281	471,182	515,730
Commodities	157,434	150,550	158,650
Capital Outlay	21,258	17,500	2,000
Other Charges	60	60	60
Debt Service	18,298	26,845	22,806
Total	1,457,131	1,484,487	1,523,366
Fire			
Salaries	5,930,152	6,298,412	6,765,120
Contractual	405,852	430,550	446,325
Commodities	399,408	355,775	357,975
Capital Outlay	0	0	0
Debt Service	13,478	12,530	11,995
Total	6,748,890	7,097,267	7,581,415
Human Resources			
Salaries	284,789	370,600	489,297
Contractual	55,827	87,325	96,575
Commodities	8,427	11,800	12,400
Capital Outlay	0	0	0
Total	349,043	469,725	598,272
Public Works			
Salaries	2,594,749	2,445,732	2,986,050
Contractual	285,410	373,355	344,620
Commodities	1,229,822	944,360	948,655
Capital Outlay	97,931	96,500	15,000
Debt Service	139,639	121,296	106,935
Total	4,347,551	3,981,243	4,401,260
Parks & Recreation			
Salaries	5,600,210	5,133,562	6,619,191
Contractual	1,731,978	1,928,460	2,075,700
Commodities	892,620	1,017,763	1,100,200
Capital Outlay	47,526	35,000	1,000
Other Charges	492	1,750	500
Debt Service	45,182	83,885	76,629
Transfers	0	0	0
Total	8,318,008	8,200,420	9,873,220
Community Development			
Salaries	553,916	641,000	636,600
Contractual	32,083	52,475	51,350
Commodities	9,595	11,250	12,650
Capital Outlay	0	0	0
Transfers	100	0	0
Total	595,694	704,725	700,600
Page Total	23,861,921	24,242,187	27,205,643

City of Manhattan

2021

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Legal			
Salaries	312,496	367,500	364,100
Contractual	68,036	74,350	74,250
Commodities	8,245	12,800	14,875
Capital Outlay	0	0	0
Total	388,777	454,650	453,225
Municipal Court			
Salaries	685,837	748,700	726,240
Contractual	190,764	169,100	182,700
Commodities	19,674	16,950	26,850
Capital Outlay	35	0	0
Total	896,310	934,750	935,790
General Services			
Salaries	395,440	412,700	387,700
Contractual	1,089,835	1,417,875	1,425,515
Commodities	25,889	85,243	63,243
Capital Outlay	0	0	0
Other Charges	137,478	633,479	716,683
Debt Service	112,996	135,459	139,563
Insurance	297,068	0	0
Transfers	143,087	0	0
Total	2,201,793	2,684,756	2,732,704
Outside Services			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Transfers	145,668	135,000	135,000
Grants	637,192	551,152	551,152
Total	782,860	686,152	686,152
Municipal Parking Lots			
Salaries	0	0	0
Contractual	25,597	46,550	46,550
Commodities	0	0	0
Capital Outlay	0	0	0
Total	25,597	46,550	46,550
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	4,295,337	4,806,858	4,854,421

Page 1 -Total	23,861,921	24,242,187	27,205,643
Grand Total	28,157,258	29,049,045	32,060,064

(Note: Should agree with general sub-totals.)

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City of Manhattan

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Uncumbered Cash Balance Jan 1	6,464,627	4,717,111	4,075,026
Receipts:			
Ad Valorem Tax	2,792,339	2,742,868	XXXXXXXXXXXX
Delinquent Tax	27,038	20,000	20,000
Motor Vehicle Tax	204,187	193,383	204,513
Recreational Vehicle Tax			1,158
16/20M Vehicle Tax			239
Commercial Vehicle Tax			6,114
Watercraft Tax			669
Special Assessments	6,838,467	6,988,377	6,686,727
Delinquent Specials	28,388	91,184	91,184
Sales Tax (City & County)	917,638	927,000	627,200
Use Tax (City & County)	125,914	107,959	47,053
ITDD-Sales Tax	24,272	21,000	21,000
Passenger Facility Charge	327,579	312,719	312,719
Airport Office Rent	61,769	61,769	61,769
Contributions & Other Revenue	100,001	90,000	90,000
Star & TB Bond Revenue	0	5,776,450	5,776,450
Donations	151,000	0	0
Transfers from General Fund	120,551	0	0
Special Street & Highway Transfer	41,050	70,950	191,148
Transfers from Special Revenue	1,185,659	1,742,303	2,152,167
Transfers from Enterprise Funds	1,900,180	2,271,930	2,512,496
Transfers from Capital Projects	96,950	95,350	95,350
Transfers from Trust/Agency's	238,309	226,978	226,978
Interest on LfE Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	15,181,381	21,742,222	19,144,936
Resources Available:	21,646,008	24,499,333	23,219,962
Expenditures:			
Other Charges	122,802	124,736	32,944
Debt Service	16,805,998	25,259,571	26,228,256
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	16,928,897	22,384,307	26,258,500
Uncumbered Cash Balance Dec 31	4,717,111	4,075,026	XXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	26,562,812	25,962,830	26,258,500
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			
Tax Required			
3,018,518			
Delinquent Comp Rate: 0.0%			
Amount of 2020 Ad Valorem Tax			
3,018,518			

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Uncumbered Cash Balance Jan 1	308	4	0
Receipts:			
Ad Valorem Tax	2,441,705	2,593,000	XXXXXXXXXXXX
Delinquent Tax	24,819	20,000	4,426
Motor Vehicle Tax	190,786	184,996	193,341
Recreational Vehicle Tax			1,094
16/20M Vehicle Tax			226
Commercial Vehicle Tax			5,780
Watercraft Tax			633
Use of Money & Property	6,434	0	0
Interest on LfE Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,663,544	2,797,996	285,500
Resources Available:	2,664,853	2,798,000	285,500
Expenditures:			
Contractual Services	2,531,798	2,864,000	2,665,000
Transfers	132,250	111,000	113,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,664,048	2,798,000	2,798,500
Uncumbered Cash Balance Dec 31	4	0	XXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	2,687,800	2,798,000	2,798,500
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			
Tax Required			
2,593,000			
Delinquent Comp Rate: 0.0%			
Amount of 2020 Ad Valorem Tax			
2,593,000			

CPA Summary

City of Manhattan

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 106 Employee Benefit	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	206,262	0	0
Receipts:			
Ad Valorem Tax	1,728,822	2,231,000	XXXXXXXXXXXXXXX
Delinquent Tax	15,646	5,500	17,497
Motor Vehicle Tax	128,727	185,000	166,349
Recreational Vehicle Tax			942
16/20M Vehicle Tax			195
Commercial Vehicle Tax			4,973
Watercraft Tax			544
Transfers	3,405,000	3,425,000	3,425,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	5,278,195	5,846,500	3,615,500
Resources Available:	5,484,457	5,846,500	3,615,500
Expenditures:			
Personnel Services	5,484,457	5,846,500	5,846,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	5,484,457	5,846,500	5,846,500
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	5,590,000	5,846,500	5,846,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,846,500
Tax Required			2,231,000
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			2,231,000

Adopted Budget 107 Fire Equipment Reserve	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,236	13,216	13,216
Receipts:			
Ad Valorem Tax	377,659	462,968	XXXXXXXXXXXXXXX
Delinquent Tax	2,531	1,000	1,099
Motor Vehicle Tax	22,590	29,120	34,520
Recreational Vehicle Tax			195
16/20M Vehicle Tax			40
Commercial Vehicle Tax			1,032
Watercraft Tax			113
Use of Money & Property	16	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	402,796	493,088	36,999
Resources Available:	404,032	506,304	50,215
Expenditures:			
Debt Service	390,816	493,088	513,183
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	390,816	493,088	513,183
Unencumbered Cash Balance Dec 31	13,216	13,216	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	404,377	493,088	513,183
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			513,183
Tax Required			462,968
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			462,968

CPA Summary

City of Manhattan

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 108 KP&F	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	475,754	79,566	427,577
Receipts:			
Ad Valorem Tax	444,313	507,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	7,502	1,000	1,108
Motor Vehicle Tax	70,514	67,000	37,803
Recreational Vehicle Tax			214
16/20M Vehicle Tax			44
Commercial Vehicle Tax			1,130
Watercraft Tax			124
Transfers	180,000	500,434	180,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	702,329	1,075,434	220,423
Resources Available:	1,178,083	1,155,000	648,000
Expenditures:			
Personnel Services	1,098,517	727,423	1,155,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,098,517	727,423	1,155,000
Unencumbered Cash Balance Dec 31	79,566	427,577	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	1,100,000	1,155,000	1,155,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,155,000
		Tax Required	507,000
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			507,000

Adopted Budget 109 General Improvement	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	37,115	72,167	72,167
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Use of Money & Property	847	0	0
Contributions & Other Revenue	16,646	0	0
Transfers	48,600	65,000	65,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	66,093	65,000	65,000
Resources Available:	103,208	137,167	137,167
Expenditures:			
Other Charges	0	0	37,167
Capital Outlay	31,041	65,000	100,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	31,041	65,000	137,167
Unencumbered Cash Balance Dec 31	72,167	72,167	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	50,000	100,000	137,167
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	137,167
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			0

CPA Summary

City of Manhattan

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 110 Industrial Promotion	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	325,845	320,213	140,146
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXX
Delinquent Tax	3	0	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Use of Money & Property	11,430	37,000	37,000
Contributions & Other Revenue	105,936	42,750	42,750
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	117,369	79,750	79,750
Resources Available:	443,214	399,963	219,896
Expenditures:			
Contractual Services	79,490	100,171	100,171
Other Charges	43,511	159,646	117,407
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	123,001	259,817	217,578
Unencumbered Cash Balance Dec 31	320,213	140,146	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	162,750	260,976	217,578
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			217,578
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget 112 Library Employee Benefit	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	514	0	0
Receipts:			
Ad Valorem Tax	591,348	655,350	XXXXXXXXXXXXXXX
Delinquent Tax	5,827	4,000	0
Motor Vehicle Tax	45,098	42,000	44,045
Recreational Vehicle Tax			277
16/20M Vehicle Tax			57
Commercial Vehicle Tax			1,461
Watercraft Tax			160
Use of Money & Property	1,031	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	643,304	701,350	46,000
Resources Available:	643,818	701,350	46,000
Expenditures:			
Contractual Services	643,818	701,350	701,350
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	643,818	701,350	701,350
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	647,800	701,350	701,350
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			701,350
Tax Required			655,350
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			655,350

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Adopted Budget 113 Park Development	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	48,440	49,311	48,440
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Use of Money & Property	871	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	871	0	0
Resources Available:	49,311	49,311	48,440
Expenditures:			
Other Charges	0	871	48,440
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	871	48,440
Unencumbered Cash Balance Dec 31	49,311	48,440	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	19,000	48,440	48,440
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	48,440
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2020 Ad Valorem Tax	0

Adopted Budget 124 Riley County Police Department	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	470,248	527,771	106,492
Receipts:			
Ad Valorem Tax	15,812,008	16,005,113	XXXXXXXXXXXXXXX
Delinquent Tax	161,665	0	80,000
Motor Vehicle Tax	1,245,738	1,250,000	1,108,809
Recreational Vehicle Tax			6,755
16/20M Vehicle Tax			1,396
Commercial Vehicle Tax			35,673
Watercraft Tax			3,906
Court Costs/Crime Stopper	3,632	5,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,223,043	17,260,113	1,236,541
Resources Available:	17,693,291	17,787,884	1,343,033
Expenditures:			
Contractual Services	17,165,520	17,681,392	17,566,982
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	17,165,520	17,681,392	17,566,982
Unencumbered Cash Balance Dec 31	527,771	106,492	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	17,165,520	17,681,392	17,566,982
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,566,982
		Tax Required	16,223,949
Delinquent Comp Rate:		0.0%	0
		Amount of 2020 Ad Valorem Tax	16,223,949

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Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

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Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,039,863	217,755	0
Receipts:			
State of Kansas Gas Tax	1,640,512	1,412,030	1,239,340
County Transfers Gas		121,630	106,720
State of Kansas Highway Maintenance	44,302	33,000	33,000
Grant	8,817	0	0
Use of Money & Property	23,566	2,600	2,600
Contributions & Other Revenue	139,585	0	0
Transfers	7,133	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,863,915	1,569,260	1,381,660
Resources Available:	2,903,778	1,787,015	1,381,660
Expenditures:			
Personnel Services	25,766	87,700	67,658
Contractual Services	359	42,600	26,100
Commodities	60,199	180,000	145,000
Capital Outlay	2,283,572	1,026,167	792,212
Debt Service	0	80,192	260,689
Transfers	316,127	370,356	90,001
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	2,686,023	1,787,015	1,381,660
Unencumbered Cash Balance Dec 31	217,755	0	0
2019/2020/2021 Budget Authority Amount	2,700,271	2,875,955	1,381,660

Adopted Budget 102 City University	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	267,490	220,924	123,924
Receipts:			
Taxes & Assessments	557,769	594,000	594,000
Transfers	145,668	135,000	135,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	703,437	729,000	729,000
Resources Available:	970,927	949,924	852,924
Expenditures:			
Other Charges	0	26,000	2,924
Capital Outlay	31,647	0	0
Transfers	718,356	800,000	850,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	750,003	826,000	852,924
Unencumbered Cash Balance Dec 31	220,924	123,924	0
2019/2020/2021 Budget Authority Amount	900,000	830,000	852,924

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 103 Aggieville BID	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Uncumbered Cash Balance Jan 1	250	250	0
Receipts:			
Taxes & Assessments	60,307	72,500	72,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	60,307	72,500	72,500
Resources Available:	60,557	72,750	72,500
Expenditures:			
Contractual Services	60,307	72,750	72,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	60,307	72,750	72,500
Uncumbered Cash Balance Dec 31	250	0	0
2019/2020/2021 Budget Authority Amount	73,000	73,000	72,500

Adopted Budget 104 Downtown BID	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Uncumbered Cash Balance Jan 1	346	594	94
Receipts:			
Taxes & Assessments	83,367	89,500	89,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	83,367	89,500	89,500
Resources Available:	83,713	90,094	89,594
Expenditures:			
Contractual Services	83,119	90,000	89,594
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	83,119	90,000	89,594
Uncumbered Cash Balance Dec 31	594	94	0
2019/2020/2021 Budget Authority Amount	91,500	90,000	89,594

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 105 Economic Development	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	7,837,638	8,818,997	8,375,621
Receipts:			
Taxes & Assessments	1,979,407	1,929,623	2,373,000
Use of Money & Property	160,735	69,413	69,413
Contributions & Other Revenue	458,817	457,917	457,917
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,598,959	2,456,953	2,900,330
Resources Available:	10,436,597	11,275,950	11,275,951
Expenditures:			
Contractual Services	376,149	1,196,394	8,862,563
Other Charges	155,982	39,970	39,970
Capital Outlay	0	119,375	0
Transfers	1,085,469	1,544,590	2,373,418
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,617,600	2,900,329	11,275,951
Unencumbered Cash Balance Dec 31	8,818,997	8,375,621	0
2019/2020/2021 Budget Authority Amount	7,873,017	11,275,951	11,275,951

Adopted Budget 114 Recreation & Trails	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,817,047	4,989,290	7,700,000
Receipts:			
Taxes	3,172,353	3,100,000	3,100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,172,353	3,100,000	3,100,000
Resources Available:	4,989,400	8,089,290	10,800,000
Expenditures:			
Transfers	110	389,290	10,800,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	110	389,290	10,800,000
Unencumbered Cash Balance Dec 31	4,989,290	7,700,000	0
2019/2020/2021 Budget Authority Amount	4,750,000	7,700,000	10,800,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 115 Sales Tax	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	48,225	0
Receipts:			
Other Local Taxes	5,903,225	5,821,775	5,870,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,903,225	5,821,775	5,870,000
Resources Available:	5,903,225	5,870,000	5,870,000
Expenditures:			
Transfers	5,855,000	5,870,000	5,870,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,855,000	5,870,000	5,870,000
Unencumbered Cash Balance Dec 31	48,225	0	0
2019/2020/2021 Budget Authority Amount	5,855,000	5,870,000	5,870,000

Adopted Budget 116 Special Alcohol	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,983	8,282	3,282
Receipts:			
Taxes & Assessments	490,660	480,000	467,218
Use of Money & Property	147	300	300
Contributions & Other Revenue	2,492	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	493,299	480,800	468,018
Resources Available:	498,282	489,082	471,300
Expenditures:			
Grants	490,000	485,800	471,300
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	490,000	485,800	471,300
Unencumbered Cash Balance Dec 31	8,282	3,282	0
2019/2020/2021 Budget Authority Amount	490,800	485,800	471,300

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 117 Special Park & Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	781,923	849,443	450,731
Receipts:			
Taxes & Assessments	490,660	480,000	429,269
Other Agencies	0	0	0
Use of Money & Property	14,514	3,520	3,520
Contributions & Other Revenue	57,730	0	0
Transfers	37,530	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	600,434	483,520	432,789
Resources Available:	1,382,357	1,332,963	883,520
Expenditures:			
Contractual Services	15,393	10,000	5,238
Other Charges	0	235,605	157,648
Capital Outlay	116,681	184,612	93,000
Debt Service	84,316	84,315	84,316
Transfers	316,525	367,700	543,318
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	532,914	882,232	883,520
Unencumbered Cash Balance Dec 31	849,443	450,731	0
2019/2020/2021 Budget Authority Amount	1,081,300	883,520	883,520

Adopted Budget 119 Special Sunset Zoo	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	116,405	57,171	50,000
Receipts:			
Services & Sales	477,171	332,986	422,500
Use of Money & Property	2,559	1,592	1,500
Contributions & Other Revenue	6,540	10,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	486,270	344,578	429,000
Resources Available:	602,675	401,749	479,000
Expenditures:			
Personnel	391,841	175,000	317,100
Contractual Services	44,128	57,299	41,950
Commodities	79,885	93,350	88,500
Other Charges	0	0	950
Capital Outlay	3,250	0	0
Transfers	26,400	26,100	30,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	545,504	351,749	479,000
Unencumbered Cash Balance Dec 31	57,171	50,000	0
2019/2020/2021 Budget Authority Amount	707,650	737,500	479,000

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Adopted Budget	Prior Year	Current Year	Proposed Budget
121 Tourism & Convention	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	59,936	11,202	0
Receipts:			
Taxes	1,788,704	1,975,417	2,100,682
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,788,704	1,975,417	2,100,682
Resources Available:	1,848,640	1,986,619	2,100,682
Expenditures:			
Contractual Services	1,425,904	1,488,535	1,564,848
Other Charges	90,000	90,000	90,000
Transfers	321,534	408,084	445,834
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	1,837,438	1,986,619	2,100,682
Unencumbered Cash Balance Dec 31	11,202	0	0
2019/2020/2021 Budget Authority Amount	1,840,000	2,100,682	2,100,682

Adopted Budget	Prior Year	Current Year	Proposed Budget
127 Downtown Redevelopment TIF	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	69,022	72,450	72,450
Receipts:			
Other Local Taxes	2,851,792	2,880,823	2,808,373
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,851,792	2,880,823	2,808,373
Resources Available:	2,920,814	2,953,273	2,880,823
Expenditures:			
Other Charges	2,848,364	2,880,823	2,880,822
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	2,848,364	2,880,823	2,880,822
Unencumbered Cash Balance Dec 31	72,450	72,450	1
2019/2020/2021 Budget Authority Amount	3,215,000	2,949,845	2,880,822

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Adopted Budget	Prior Year	Current Year	Proposed Budget
129 Special Street Maintenance	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	263,118	309,900	5,400
Receipts:			
Taxes	2,492,072	2,206,806	2,505,906
Contributions & Other Revenue	12,330	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,504,402	2,206,806	2,505,906
Resources Available:	2,767,520	2,516,706	2,511,306
Expenditures:			
Contractual Services	0	200	200
Capital Outlay	2,279,442	2,423,106	2,511,106
Transfers	178,178	88,000	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	2,457,620	2,511,306	2,511,306
Unencumbered Cash Balance Dec 31	309,900	5,400	0
2019/2020/2021 Budget Authority Amount	2,463,118	2,511,306	2,511,306

Adopted Budget	Prior Year	Current Year	Proposed Budget
130 Risk Management Reserve	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	63,103	103,609	43,609
Receipts:			
Transfers	91,755	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	91,755	60,000	60,000
Resources Available:	154,858	163,609	103,609
Expenditures:			
Contractual Services	51,249	120,000	103,609
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	51,249	120,000	103,609
Unencumbered Cash Balance Dec 31	103,609	43,609	0
2019/2020/2021 Budget Authority Amount	60,000	120,000	103,609

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
134 Equipment Reserve			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers	0	96,715	96,715
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	96,715	96,715
Resources Available:	0	96,715	96,715
Expenditures:			
Debt Service	0	96,715	96,715
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	96,715	96,715
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	96,715	96,715

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

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Adopted Budget 501 Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	8,386,648	7,609,286	7,001,823
Receipts:			
Water Income	9,946,978	11,922,350	12,120,000
Use of Money & Property	584,378	579,800	584,700
Contribution & Other Revenue	43,342	33,300	34,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,574,698	12,535,450	12,738,800
Resources Available:	18,961,346	20,144,736	19,740,623
Expenditures:			
General Administration	1,175,978	1,306,839	1,229,698
Meter Services	433,428	483,450	481,250
Supply & Treatment	3,075,140	3,477,929	3,612,500
Blue Township	23,452	35,200	33,140
Distribution	1,751,931	2,206,513	1,876,863
Utility Location	157,476	160,950	175,825
Non-Operating	2,149,683	2,204,346	8,069,054
Transfer to General Fund	1,420,768	1,675,000	2,140,949
Transfer to Special Revenue	0	37,819	37,819
Transfer to Debt Service	527,290	771,183	1,121,694
Transfer to Enterprise	6,350	6,350	6,350
Transfer to Trust & Agency (Non-budgeted)	62,000	62,000	62,000
Transfer to Capital Project	568,564	715,334	893,481
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,352,060	13,142,913	19,740,623
Unencumbered Cash Balance Dec 31	7,609,286	7,001,823	0
2019/2020/2021 Budget Authority Amount	20,019,000	20,662,450	19,740,623

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 521 Wastewater	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,396,759	1,877,076	1,144,805
Receipts:			
Wastewater Income	10,287,833	11,065,100	11,938,400
Use of Money & Property	96,129	55,000	55,000
Contributions & Other Revenue	60,953	75,000	78,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,444,915	11,195,100	12,072,100
Resources Available:	12,841,674	13,072,176	13,216,905
Expenditures:			
General Administration	1,048,305	1,129,129	1,232,331
Non-Operating	3,044,384	3,254,302	4,396,704
Transfer to General Fund	1,583,753	1,675,000	1,764,023
Transfer to Special Revenue	0	58,896	58,896
Transfer to Debt Service	644,993	589,822	393,953
Transfer to Capital Projects	385,745	725,543	734,257
Transfer to Trust & Agency (Non-Budgete	62,000	62,000	62,000
Treatment	2,771,861	2,884,243	2,703,743
Blue Township	38,772	43,100	44,100
Maintenance	1,384,745	1,505,336	1,826,898
Utility Location	40	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,964,598	11,927,371	13,216,905
Unencumbered Cash Balance Dec 31	1,877,076	1,144,805	0
2019/2020/2021 Budget Authority Amount	13,205,000	12,744,884	13,216,905

CPA Summary

City of Manhattan

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
531 Stormwater	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	3,753,099	3,510,001	3,129,289
Receipts:			
Stormwater Income	2,498,553	2,986,404	3,360,168
Use of Money & Property	75,321	15,000	15,000
Contributions & Other Revenue	15,709	0	0
Transfer from General Fund	0	0	0
Transfer from Enterprise	6,350	6,350	6,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,595,933	3,007,754	3,381,518
Resources Available:	6,349,032	6,517,755	6,510,807
Expenditures:			
Personnel Services	444,912	617,200	702,950
Contractual Services	65,429	101,560	181,560
Commodities	49,058	48,810	52,810
Other Charges	2,019	7,600	2,716,859
Capital Outlay	763,716	444,042	589,501
Debt Service	144,592	145,144	186,837
Transfer to Debt Service	727,898	866,338	1,016,850
Transfer to Capital Project	408,993	1,157,772	886,703
Transfer to General Fund	232,414	0	176,737
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,839,031	3,388,466	6,510,807
Unencumbered Cash Balance Dec 31	3,510,001	3,129,289	0
2019/2020/2021 Budget Authority Amount	5,587,650	5,985,683	6,510,807

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY[illegible]

CPA Summary

City of Manhattan

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0	
Receipts		Receipts		Receipts		Receipts		Receipts			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0	0
Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	0	0
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0	0

**Note: These two block figures should agree.

CPA Summary

City of Manhattan

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts		Receipts		Receipts		Receipts		Receipts		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	0
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										**

**Note: These two block figures should agree.

CPA Summary

City of Manhattan

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts		Receipts		Receipts		Receipts		Receipts		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	0
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										**
										**

**Note: These two block figures should agree.

CPA Summary

City of Manhattan

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Uncumbered		Uncumbered		Uncumbered		Uncumbered		Uncumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts		Receipts		Receipts		Receipts		Receipts		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	0
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0

****Note: The two bold yellow figures should agree.**

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

2021

The governing body of
City of Manhattan

will meet on the August 4, 2020 at 7:00 PM at City Hall - City Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall - Department of Finance and will be available at this hearing.

SUPPORTING COUNTIES
Riley County (home county) Pottawatomie County

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	28,157,258	6.570	29,049,045	6.743	32,060,064	3,946,331	6.626
Debt Service	16,928,897	4.939	22,384,307	4.687	26,258,500	3,038,538	5.102
Library	2,664,048	4.319	2,798,000	4.431	2,798,500	2,593,000	4.354
106 Employee Benefit	5,484,457	3.058	5,846,500	3.812	5,846,500	2,231,000	3.746
107 Fire Equipment Reserve	390,816	0.668	493,088	0.791	513,183	462,968	0.777
108 KP&F	1,098,517	0.786	727,423	0.866	1,155,000	507,000	0.851
109 General Improvement	31,041		65,000		137,167		
110 Industrial Promotion	123,001		259,817		217,578		
112 Library Employee Benefit	643,818	1.046	701,350	1.120	701,350	655,350	1.100
113 Park Development			871		48,440		
124 Riley County Police Dep	17,165,520	27.969	17,681,392	27.348	17,566,982	16,223,949	27.242
Special Highway	2,686,023		1,787,015		1,381,660		
102 City University	750,003		826,000		852,924		
103 Aggieville BID	60,307		72,750		72,500		
104 Downtown BID	83,119		90,000		89,594		
105 Economic Development	1,617,600		2,900,329		11,275,951		
114 Recreation & Trails	110		389,290		10,800,000		
115 Sales Tax	5,855,000		5,870,000		5,870,000		
116 Special Alcohol	490,000		485,800		471,300		
117 Special Park & Recreation	532,914		882,232		883,520		
119 Special Sunset Zoo	545,504		351,749		479,000		
121 Tourism & Convention	1,837,438		1,986,619		2,100,682		
127 Downtown Redevelopment	2,848,364		2,880,823		2,880,822		
129 Special Street Maintenance	2,457,620		2,511,306		2,511,306		
130 Risk Management Reserve	51,249		120,000		103,609		
134 Equipment Reserve			96,715		96,715		
501 Water	11,352,060		13,142,913		19,740,623		
521 Wastewater	10,964,598		11,927,371		13,216,905		
531 Stormwater	2,839,031		3,388,466		6,510,807		
Totals	117,658,313	49.355	129,716,171	49.798	166,641,182	29,658,136	49.798
Less: Transfers	15,723,385		26,650,697		30,845,036		
Net Expenditure	101,934,928		103,065,474		135,796,146		
Total Tax Levied	28,385,814		29,143,630		XXXXXXXXXXXXXXX		
Assessed Valuation	575,138,726		585,236,053		595,542,517		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	101,505,000		107,805,000		111,170,000		
Revenue Bonds	45,755,000		39,530,000		33,105,000		
Other	112,531,665		94,776,576		93,548,424		
Lease Purchase Principal	2,561,104		3,313,767		5,863,824		
Total	262,352,769		245,425,343		243,687,248		

*Tax rates are expressed in mills

Jason Hilgers

City Official Title: Deputy City Manager

NOTICE OF BUDGET HEARING

2021

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City of Manhattan
will meet on the August 4, 2020 at 7:00 PM at City Hall - City Commission Room for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	28,157,358	6.570	29,049,045	6.743	32,060,064	3,946,331	6.626
Debt Service	16,928,897	4.939	22,258,630	4.687	26,258,500	3,038,538	5.102
Library	2,664,048	4.319	2,798,000	4.431	2,798,500	2,593,000	4.354
106 Employee Benefit	5,484,457	3.058	5,846,500	3.812	5,846,500	1,231,000	3.746
107 Fire Equipment Reserve	390,816	0.868	493,088	0.791	513,183	482,968	0.777
108 KMPF	1,098,517	0.785	1,155,000	0.856	1,155,000	507,000	0.851
109 General Improvement	31,041		65,000		137,167		
110 Industrial Promotion	124,160		260,976		217,578	0	0.000
112 Library Employee Benefit	643,818	1.046	701,350	1.120	701,350	655,350	1.100
113 Park Development			871		48,440		
124 Riley County Police Depart	17,165,520	27.969	17,681,393	27.348	17,564,982	16,223,649	27.243
Special Highway	1,686,023		1,460,848		1,381,660		
102 City University	750,003		838,000		852,934		
103 Applegate BID	60,307		72,750		72,500		
104 Downtown BID	83,119		90,000		89,594		
105 Economic Development	1,617,599		2,900,330		11,375,951		
114 Recreation & Trails	110		389,391		10,800,000		
115 Sales Tax	5,855,000		5,870,000		5,870,000		
116 Special Alcohol	490,000		485,800		471,300		
117 Special Park & Recreation	532,914		883,520		883,520		
119 Special Sunset Zoo	545,503		351,750		479,000		
121 Tourism & Convention	1,837,435		1,861,354		2,100,682		
127 Downtown Redevelopment	2,548,364		2,880,823		2,850,823		
129 Special Street Maintenance	2,483,020		2,511,306		2,511,306		
130 Risk Management Reserve	51,349		120,000		103,609		
134 Equipment Reserve			96,715		96,715		
501 Water	11,352,060		13,384,619		19,740,623		
521 Wastewater	10,964,598		11,927,371		13,216,905		
531 Stormwater	2,839,031		3,388,466		6,510,807		
Totals	117,664,870	49.355	129,810,785	49.798	166,641,183	29,658,136	49.798
Less: Transfers	0		0		0		
Net Expenditure	117,664,870		129,810,785		166,641,183		
Total Tax Levied	28,585,814		29,064,003				
Assessed Valuation	575,138,726		585,236,053		595,542,517		
Outstanding Indebtedness,							
January 1,	2018		2019		2020		
G.O. Bonds	101,505,000		107,805,000		128,385,000		
Revenue Bonds	45,755,000		39,530,000		33,105,000		
Other	112,531,665		94,776,576		130,946,576		
Lease Purchase Principal	2,581,104		3,313,767		5,863,824		
Total	262,352,769		345,425,343		298,300,400		

*Tax rates are expressed in mills

Jason Hilgers
City Official Title: Deputy City Manager


(PUBLISHED IN *THE MANHATTAN MERCURY* ON AUGUST 23, 2020)

ORDINANCE NO. 7493 SUMMARY

On August 18, 2020, the City of Manhattan, Kansas adopted the following ordinance:

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2021, CERTIFYING SUCH BUDGET TO THE COUNTY CLERKS OF RILEY AND POTTAWATOMIE COUNTIES, AND LEVYING THE AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY, NECESSARY TO FUND SUCH BUDGET.

The Ordinance adopts the budget for the City of Manhattan, Kansas, for the 2021 calendar year. The complete text of the Ordinance may be obtained or viewed free of charge at the office of the City Clerk, City Hall, 1101 Poyntz Ave., Manhattan, KS, 66502, Monday – Friday, 8 a.m. – 5 p.m., and is available for at least one week following the publication date of this summary at www.cityofmhk.com. This Summary certified to be legally accurate and sufficient by City Attorney Katharine Jackson.



City Attorney
Date certified: August 18, 2020

RESOLUTION NO. 081820-A

BE IT RESOLVED, by the Governing Body of the City of Manhattan that at a regularly scheduled meeting, and after a public hearing, the Governing Body approved the 2021-2025 Capital Improvements Program attached as Exhibit A.

ADOPTED by the Governing Body of the City of Manhattan, Kansas, on the 18th day of August, 2020.



Usha Reddi, Mayor

ATTEST:



Brenda K. Wolf, CMC, City Clerk



In The Matter of

STATE OF KANSAS, RILEY COUNTY SS

[LEGAL TEXT]

Printer's Fee \$ 187.42

Payment Date _____

I, Robin Phelan being first duly sworn, depose and say: That I am Advertising Director of The Manhattan Mercury, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Riley County Kansas, with a general paid circulation on a daily basis in Riley County, Kansas and that said newspaper is not a trade, religious or fraternal publication. Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Manhattan in said county as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive insertions the first publication thereof being made as aforesaid on the 24 day of July, 2020 with subsequent publications being made on the following dates:

On the ____ day of _____, 2020

On the ____ day of _____, 2020

Robin T. Phelan

Subscribed and sworn to before me this
27 day of July, 2020

Jemie Wataha Notary Public

